

MINUTES
INDIANA BOARD OF ACCOUNTANCY
May 16th, 2014
Indianapolis Professional Licensing Agency
402. W. Washington Street, Room W064
Indianapolis, IN 46204

CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Mr. James O'Brien of the Indiana Board of Accountancy, called the meeting to order at 10:07 a.m. in Room W064 of the Indiana Government Center South, 302 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Mr. James O'Brien, CPA, Esq.
Mr. Randall Effner, CPA
Ms. Angela Zirkelbach, CPA
Mr. John Kane, CPA
Mr. Michael Vargo, Consumer Member

State Officials Present:

Ms. Hannah Fichter, Board Director
Mr. John Springer, Assistant Board Director
Mr. James Schmidt, DAG, Office of the Attorney General

ADOPTION OF THE AGENDA

A motion was made and seconded to adopt the amended agenda.
Effner/Vargo
Motion carried 4/0/0

ADOPTION OF THE MINUTES FROM THE APRIL 25, 2014 MEETING

A motion was made and seconded to adopt the amended minutes from the April 25, 2014 minutes as presented.
Vargo/Zirkelbach
Motion carried 4/0/0

ADMINISTRATIVE HEARINGS

Deanne Hudson was the court reporter for all administrative hearings

In the Matter of the Unlicensed Practice of Affordable Accounting Cause No. IBA 14-02

Case Summary: Donald Brooks appears as a witness in the cause for the Attorney General of the State of Indiana. Joe Basile presents on behalf of the State of Indiana. Affordable Accounting was issued a Notice of Proposed Default on April 28th, 2014 for practicing accounting without a license. The hearing today is to determine if any sanctions should be imposed against the company. The State requests that the respondent be found in default.

Board action: A motion was made to find the respondent in default

Vargo/Effner
Motion carried 4/0/0

Case Summary Continued: Affordable Accounting is offering accounting services and using language that alludes they have a permit. Donald Brooks investigated the company to determine they do not have a firm permit or a license. Respondent is offering small business accounting services, tax preparing service, and income statement services. Natalie Ziglar, owner of Affordable Accounting Services is aware of complaint and has responded to the complaint by contacting Donald Brooks.

- Exhibit A: Website home page that shows products that Affordable Accounting provides.

This evidence was accepted by the Indiana Board of Accountancy.

Board action: A motion was made to issue a Cease and Desist Order directing the respondent to cease and desist from violating the accountancy act and including without limitation utilizing the term "accounting" in any materials.

O'Brien/Zirkelbach

Motion passed 4/0/0

OLD/NEW BUSINESS

Firm Permit renewal language- The Board discussed adding a third option to the paper form to coincide with 872 IAC 1-6-9 (d)(3)(a). Nicole from the CPA Society provided the draft for the online form to the Board. The Board's counsel takes issue with line 2 on the renewal form due to the fact that a Firm must have had a peer review performed to renew. Online and paper form must be consistent. An idea is to head off issues by having firms complete their peer review in time. This may also be resolved by a rule change without changing the Statute. To change the rule, the Board should decide what needs to be done. Government Relations Advisory Council will be next Friday, May 23rd to address this situation. After the Board arrives at a conclusion of where they want to go, the issue will be forwarded to the Rule Making moratorium. The goal for the July 2014 meeting is to arrive at a conclusion and have proposed language.

APPLICATION REVIEW

Applications for Certification as a Certified Public Accountant via Transfer of Grades:

- i. McCaslin, Shildes-approved
- ii. Luster, Ellen-approved
- iii. Toles, Michelle-Motion was made to approve, pending withdrawal of previous application

O'Brien/Vargo

Motion passed 4/0/0

Motion was made to accept recommendations on applications

O'Brien/Effner

Motion passed 4/0/0

Application for reinstatement of expired Certificate.

- iv. Lumley, George-approved
- v. March, Gina-approved
- vi. Crawford, Ronald-approved
- vii. Creech, Marvin- tabled pending personal appearance requesting additional court records

Motion was made to issue personal appearance

O'Brien/Effner

Motion carried 4/0/0

- viii. Olufemi, Akinola-approved

A motion was made to accept recommendations on applications
O'Brien/Zirkelbach
Motion carried 4/0/0

Application for Firm Permit

- ix. Stephens and Soetenga, CPA's, PC- tabled pending personal appearance to explain why they have not had a firm permit.

DISCUSSION

- A. Competency Based CPE update-board counsel advises language in the resolution to be changed to "enter a Protocol for a Competency-Based Pilot Program". The protocol will be changed on page one and page three to specify "enter a Protocol for a Competency-Based Pilot Program." The term "agreement" shall be changed to "protocol". The protocol should specify that these credits are not available for reciprocity, and are approved only for Indiana CPA licensees.
Motion made to adopt and approve resolution as amended and permit Greg to sign on behalf of the Board.
O'Brien/Zirkelbach
Motion carried 4/0/0
- B. Task Force Report- Sherrill Rude from CPA Society presents.
- C. Board meeting dates for remainder of 2014-2015-move to every even numbered month, with August 2014 meeting cancelled.
- D. Board elections-Greg Coy to remain Chair, John Kane remains Liason, James O'Brien Vice Chair
A motion was made to keep Board Elections as they are currently
O'Brien/Zirkelbach
Motion carried 4/0/0
- E. Bruni, Steven-John Springer will follow up with ISACA to determine how CE Certificates of Completion are administrated.

STANDING REPORTS

Board Liaison to the Attorney General's Office – no report

Indiana Professional Licensing Agency –no report

Advisory Counsel – Jim Schmidt no report

Office of the Attorney General – Joe Basile presents report from the Attorney General's office.
This will be his last official report before he leaves responsibilities to Paul Schilling. Average age of consumer complaints is a little over three months. Five complaints and one cease and desist have been filed. There were 31 open complaints last year and so far this year there are only 10 open complaints.

ADJOURNMENT

There being no further business and having completed its duties, the Indiana Board of Accountancy adjourned at 12:22 p.

Greg Coy, Chairman

7/18/14
Date

James A. Bruni, Vice-Chair